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DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-970]

Multilayered Wood Flooring from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2011-2012

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: On November 25, 2013, the Department of Commerce (“the Department”) published its *Preliminary Results* of the 2011-2012 administrative review of the antidumping duty order on multilayered wood flooring (“MLWF”) from the People's Republic of China (“the PRC”).¹ This review covers 76 companies. The mandatory respondents in this review are: (1) Armstrong Wood Products (Kunshan) Co., Ltd. (“Armstrong”); (2) Fine Furniture (Shanghai) Limited (“Fine Furniture”); and (3) Nanjing Minglin Wooden Industry Co. Ltd. (“Minglin”). The period of review (“POR”) is May 26, 2011, through November 30, 2012. We invited interested parties to comment on our *Preliminary Results*. Based on our analysis of the comments received, we made changes to the margin calculations for these final results of the antidumping duty administrative review. The final dumping margins are listed below in the “Final Results” section of this notice.

DATES: EFFECTIVE DATE: (INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*).

FOR FURTHER INFORMATION CONTACT: James Martinelli, Lilit Astvatsatrian or Magd Zalok, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade

¹ See *Multilayered Wood Flooring From the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review; 2011 – 2012*, 78 FR 70267 (November 25, 2013) (“*Preliminary Results*”).

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Background

On November 25, 2013, the Department published its *Preliminary Results*. On January 13, 2014, the Department received case briefs from Armstrong, Fine Furniture, Minglin and Chinafloors Timber (China) Co., Ltd. On January 14, 2014, the Department received a case brief from the Coalition for American Hardwood Parity (“CAHP”).² On January 22, 2014, the Department received rebuttal briefs from Armstrong, CAHP, Fine Furniture and Minglin. Between December 16, 2013 and December 23, 2013, the Department received requests for a hearing from Fine Furniture, CAHP and Armstrong. All parties withdrew their requests for a hearing between February 12, 2014 and February 19, 2014. On March 14, 2014, we extended the time period for issuing the final results of this review by 30 days, until April 24, 2014. On April 23, 2014, we extended the time period for issuing the final results of this review by an additional seven days, until May 1, 2014. On April 23, 2014, the United States Court of International Trade entered final judgments in *Baroque Timber Industries (Zhongshan) Company, Limited, et. al. v. United States* and *Zhejiang Layo Wood Industry Co., Ltd. v. United States*.³ As a result of these judgments, the Department is amending the amended final less than

² The Coalition for American Hardwood Parity consists of the following domestic producers of the like product: Anderson Hardwood Floors, LLC, From the Forest, Howell Hardwood Flooring, Mannington Mills, Inc., Nydree Flooring, and Shaw Industries Group, Inc.

³ These cases were formerly consolidated under Consol. Court No. 12-00007, *Baroque Timber Industries (Zhongshan) Company, Limited, et. al. v. United States*.

fair value determination,⁴ and because the revised weighted-average dumping margins for Zhejiang Layo Wood Industry Co., Ltd. and The Samling Group⁵ are *de minimis*, merchandise produced and exported by Layo Wood and merchandise produced and exported by The Samling Group is excluded from the antidumping duty order on MLWF from the PRC.

Scope of the Order

The merchandise covered by the order includes MLWF, subject to certain exceptions.⁶ Imports of the subject merchandise are provided for under the following subheadings of the HTSUS: 4412.31.0520; 4412.31.0540; 4412.31.0560; 4412.31.2510; 4412.31.2520; 4412.31.4040; 4412.31.4050; 4412.31.4060; 4412.31.4070; 4412.31.5125; 4412.31.5135; 4412.31.5155; 4412.31.5165; 4412.31.6000; 4412.31.9100; 4412.32.0520; 4412.32.0540; 4412.32.0560; 4412.32.2510; 4412.32.2520; 4412.32.3125; 4412.32.3135; 4412.32.3155; 4412.32.3165; 4412.32.3175; 4412.32.3185; 4412.32.5600; 4412.39.1000; 4412.39.3000; 4412.39.4011; 4412.39.4012; 4412.39.4019; 4412.39.4031; 4412.39.4032; 4412.39.4039; 4412.39.4051; 4412.39.4052; 4412.39.4059; 4412.39.4061; 4412.39.4062; 4412.39.4069; 4412.39.5010; 4412.39.5030; 4412.39.5050; 4412.94.1030; 4412.94.1050; 4412.94.3105; 4412.94.3111; 4412.94.3121; 4412.94.3131; 4412.94.3141; 4412.94.3160; 4412.94.3171; 4412.94.4100; 4412.94.5100; 4412.94.6000; 4412.94.7000; 4412.94.8000; 4412.94.9000; 4412.94.9500; 4412.99.0600; 4412.99.1020; 4412.99.1030; 4412.99.1040; 4412.99.3110;

⁴ See *Multilayered Wood Flooring From the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order*, 76 FR 76690 (December 8, 2011) (“*MLWF Amended Final Determination*”).

⁵ The Samling Group consists of the following companies: Baroque Timber Industries (Zhongshan) Co., Ltd, Riverside Plywood Corporation, Samling Elegant Living Trading (Labuan) Limited, Samling Riverside Co., Ltd, and Suzhou Times Flooring Co., Ltd.

⁶ See Memorandum from Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Paul Piquado, Assistant Secretary for Enforcement and Compliance, dated concurrently with this notice, regarding “Issues and Decision Memorandum for Final Results of 2011-2012 Antidumping Duty Administrative Review of Multilayered Wood Flooring from the People’s Republic of China,” issued concurrently with this notice for a complete description of the Scope of the Order (“Issues and Decision Memorandum”).

4412.99.3120; 4412.99.3130; 4412.99.3140; 4412.99.3150; 4412.99.3160; 4412.99.3170; 4412.99.4100; 4412.99.5100; 4412.99.5710; 4412.99.6000; 4412.99.7000; 4412.99.8000; 4412.99.9000; 4412.99.9500; 4418.71.2000; 4418.71.9000; 4418.72.2000; 4418.72.9500; and 9801.00.2500.⁷ While HTSUS subheadings are provided for convenience and customs purposes, the written description of the subject merchandise is dispositive.

Final Determination of No Shipments

For these final results of review, we continue to find that Changzhou Hawd Flooring Co., Ltd. (“Changzhou”); Dalian Jiuyuan Wood Industry Co., Ltd. (“Jiuyuan”); Jiaxing Brilliant Import & Export Co. Ltd. (“Jiaxing Brilliant”); Polywell Global Limited (“Polywell”); and Vicwood Industry (Suzhou) Co., Ltd. (“Vicwood”) had no shipments during the POR.⁸

Analysis of Comments Received

All issues raised in the case and rebuttal briefs filed by parties in this review are addressed in the Issues and Decision Memorandum, which is hereby adopted by this notice. A list of the issues that parties raised and to which we responded in the Issues and Decision Memorandum follows as an appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (IA ACCESS). IA ACCESS is available to registered users at <http://iaaccess.trade.gov> and in the Central Records Unit, room 7046 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/>.

⁷ On August 28, 2013, in consultation with CBP, the Department added the following HTSUS classification to the AD/CVD module for wood flooring: 9801.00.2500. See Letter to the File from Lilit Astvatsatrian, Case Analyst, Enforcement and Compliance, Office IV, regarding “Multilayered Wood Flooring from the PRC, Modification of the Case Reference File in ACE,” (November 18, 2013).

⁸ See *Preliminary Results*, 78 FR at 70267, 70268, n.4.

The paper copy and electronic version of the Issues and Decision Memorandum are identical in content.

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding our preliminary results, we made revisions to the margin calculations for Armstrong, Fine Furniture and Minglin.⁹

Separate Rates

In our *Preliminary Results*, we determined that 13 separate rate applicant companies and 55 separate rate certifier companies demonstrated their eligibility for separate rate status.¹⁰ Subsequent to the publication of the *Preliminary Results*, we clarified the names of five companies eligible for a separate rate and also determined that an additional company was no longer eligible for a separate rate and would be placed in the PRC-wide entity.¹¹ Additionally, the company incorrectly identified in the *Preliminary Results* as Changbai Mountain Development and Protection Zone Hongtu Wood Industry Co., Ltd. has been corrected for the final results to Changbai Mountain Development and Protection Zone Hongtu Wood Industrial

⁹ See Issues and Decision Memorandum.

¹⁰ See Preliminary Decision Memorandum.

¹¹ See Memorandum to The File from James Martinelli, International Trade Compliance Analyst, AD/CVD Enforcement, Office IV, Enforcement and Compliance through Robert Bolling, Program Manager, AD/CVD Enforcement, Office IV, Enforcement and Compliance, regarding “Comments on Company Names in Preliminary Results” (December 17, 2013); *see also* Memorandum to the File from James Martinelli, International Trade Compliance Analyst, AD/CVD Enforcement, Office IV, Enforcement and Compliance through Robert Bolling, Program Manager, AD/CVD Enforcement, Office IV, Enforcement and Compliance, regarding “Comments on Dunhua Jisheng Wood Industry Co., Ltd.” (December 17, 2013).

Co., Ltd.¹² Finally, we determined that Jilin Xinyuan Wooden Industry Co., Ltd. is the correct name for the company that was also referred to in the *Preliminary Results*, incorrectly, as Xinyuan Wooden Industry Co., Ltd.¹³

Final Results

We determine that the following weighted-average dumping margins exist for the POR:

Exporter	Weighted-Average Dumping Margin
Armstrong Wood Products (Kunshan) Co., Ltd.	0.00
Nanjing Minglin Wooden Industry Co. Ltd.	0.00
Fine Furniture (Shanghai) Limited	5.74
Anhui Longhua Bamboo Product Co., Ltd.	5.74
A&W (Shanghai) Woods Co., Ltd.	5.74
Baishan Huafeng Wood Product Co., Ltd.	5.74
Benxi Wood Company	5.74
Changbai Mountain Development and Protection Zone Hongtu Wood Industrial Co., Ltd.	5.74
Chinafloors Timber (China) Co., Ltd.	5.74
Dalian Dajen Wood Co., Ltd.	5.74

¹² See Letter to the Department from Changbai Mountain Development and Protection Zone Hongtu Wood Industrial Co., Ltd., regarding “Request for Correction of Name” (December 31, 2013).

¹³ See Memorandum to the File from Charles Riggle, AD/CVD Enforcement, Office IV, Enforcement and Compliance, regarding “2011 – 2012 Administrative Review of the Antidumping Duty Order on Multilayered Wood Flooring from the People’s Republic of China” (December 23, 2013).

Dalian Huilong Wooden Products Co., Ltd.	5.74
Dalian Kemian Wood Industry Co., Ltd.	5.74
Dalian Penghong Floor Products Co., Ltd.	5.74
Dasso Industrial Group Co., Ltd.	5.74
Dongtai Fuan Universal Dynamics, LLC.	5.74
Dunhua City Hongyuan Wood Industry Co., Ltd.	5.74
Dunhua City Jisen Wood Industry Co., Ltd.	5.74
Dunhua City Wanrong Wood Industry Co., Ltd.	5.74
Dunhua City Dexin Wood Industry Co., Ltd.	5.74
Dun Hua Sen Tai Wood Co., Ltd.	5.74
Fujian Wuyishan Werner Green Industry Co., Ltd.	5.74
Fusong Jinlong Group ¹⁴	5.74
GTP International	5.74
Guangdong Fu Lin Timber Technology Limited	5.74
Guangdong Yihua Timber Industry Co., Ltd.	5.74
Guangzhou Panyu Kangda Board Co., Ltd.	5.74
Guangzhou Panyu Southern Star Co., Ltd.	5.74
HaiLin LinJing Wooden Products, Ltd.	5.74

¹⁴ The following companies are collectively known as The Fusong Jinlong Group (“Fusong Jinlong Group”): Dalian Qianqiu Wooden Product Co., Ltd.; Fusong Jinlong Wooden Group Co., Ltd.; Fusong Jinqiu Wooden Product Co., Ltd.; and Fusong Qianqiu Wooden Products Co., Ltd.

Hangzhou Hanje Tec Co., Ltd.	5.74
Hunchun Forest Wolf Wooden Industry Co., Ltd.	5.74
Huzhou Chenghang Wood Co., Ltd.	5.74
Huzhou Fulinmen Imp & Emp. Co., Ltd.	5.74
Huzhou Jesonwood Co., Ltd.	5.74
Huzhou Sunergy World Trade Co., Ltd.	5.74
Jianfeng Wood (Suzhou) Co., Ltd.	5.74
Jiangsu Senmao Bamboo and Wood Industry Co., Ltd.	5.74
Jiangsu Simba Flooring Industry Co., Ltd.	5.74
JiaShan FengYun Timber Company Ltd.	5.74
Jiashan HuiJiaLe Decoration Material Co., Ltd.	5.74
Jiaxing Hengtong Wood Co., Ltd.	5.74
Jilin Forest Industry Jinqiao Flooring Group Co., Ltd.	5.74
Jilin Xinyuan Wooden Industry Co., Ltd.	5.74
Karly Wood Product Limited	5.74
Kemian Wood Industry (Kunshan) Co., Ltd.	5.74
Kunming Alston (AST) Wood Products Co., Ltd.	5.74
Kunshan Yingyi-Nature Wood Industry Co., Ltd.	5.74
Metropolitan Hardwood Floors, Inc.	5.74

Mudanjiang Bosen Wood Industry Co., Ltd.	5.74
Nakahiro Jyou Sei Furniture (Dalian) Co., Ltd.	5.74
Pinge Timber Manufacturing (Zhejiang) Co., Ltd.	5.74
Puli Trading Limited	5.74
Scholar Home (Shanghai) New Material Co. Ltd.	5.74
Shanghai Eswell Timber Co., Ltd.	5.74
Shanghai Lairunde Wood Co., Ltd.	5.74
Shanghai Lizhong Wood Products Co., Ltd. / The Lizhong Wood Industry Limited Company of Shanghai	5.74
Shanghai New Sihi Wood Co., Ltd.	5.74
Shanghai Shenlin Corp.	5.74
Shenyang Senwang Wooden Industry Co., Ltd.	5.74
Shenzhenshi Huanwei Woods Co., Ltd	5.74
Suzhou Dongda Wood Co., Ltd.	5.74
Xiamen Yung De Ornament Co., Ltd.	5.74
Xuzhou Shenghe Wood Co., Ltd.	5.74
Yixing Lion-King Timber Industry Co., Ltd.	5.74
Zhejiang Biyork Wood Co., Ltd.	5.74
Zhejiang Dadongwu Greenhome Wood Co., Ltd.	5.74
Zhejiang Desheng Wood Industry Co., Ltd.	5.74

Zhejiang Fudeli Timber Industry Co., Ltd.	5.74
Zhejiang Fuma Warm Technology Co., Ltd.	5.74
Zhejiang Longsen Lumbering Co., Ltd.	5.74
Zhejiang Shiyong Timber Co., Ltd.	5.74
Zhejiang Tianzhen Bamboo & Wood Development Co., Ltd.	5.74
Zhejiang Yongyu Bamboo Joint-Stock Co., Ltd.	5.74
PRC-Wide Entity ¹⁵	58.84

Assessment Rates

The Department will determine, and U.S. Customs and Border Protection (“CBP”) shall assess, antidumping duties on all appropriate entries covered by this review. The Department intends to issue assessment instructions to CBP 15 days after the publication date of these final results of this review, excluding any sales that entered during the gap period.¹⁶ Where an assessment rate is above *de minimis* (*de minimis* being less than 0.5 percent in a review), we will instruct CBP to assess duties on all entries of subject merchandise for that importer during the

¹⁵ The following companies were named in the *Initiation Notice* but did not submit a certification of no shipment, separate rate application or separate rate certification; therefore the Department has determined that they are part of the PRC-wide entity: Baiying Furniture Manufacturer Co., Ltd.; Dazhuang Floor Co. (dba Dasso Industrial Group Co., Ltd.); Dunhua Jisheng Wood Industry Co., Ltd.; Fu Lik Timber (HK) Co., Ltd.; Furnco International (HK) Company Limited; Fusong Qianqiu Wooden Group Co., Ltd.; Guangdong Jiasheng Timber Industry Co., Ltd.; Guangzhou Panyu Shatou Trading Co., Ltd.; Huzhou Fuma Wood Bus. Co., Ltd.; Jiaxing Brilliant Import & Export Co., Ltd.; Puli Trading Co., Ltd.; Sennorwell International Group (Hong Kong) Limited; Shanghai Demeijia Wooden Co., Ltd.; Shenyang Haobainian Wood Co.; Shenyang Sende Wood Co., Ltd.; Suzhou Anxin Weiguang Timber Co., Ltd.; Yekalon Industry, Inc.; Zhejiang Anji Xinfeng Bamboo & Wood Co., Ltd.; Zhejiang Haoyun Wood Co., Ltd.; Zhejiang Jieson Wood Co., Ltd.; and Zhejiang Jiechen Wood Industry Co., Ltd. *See Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation in Part*, 78 FR 6291 (January 30, 2013); *see also Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation in Part*, 78 FR 13633 (February 28, 2013) (“*Initiation Notice*”).

¹⁶ The gap period represents the period of time after the expiration of the 180-day provisional measures period during the original investigation, to the day prior to the publication in the *Federal Register* of the U.S. International Trade Commission’s final determination. In the instant case, the gap period is November 22, 2011, to December 6, 2011.

period from December 7, 2011 through November 30, 2012. For entries made during the provisional-measures period (*i.e.*, May 26, 2011 through November 21, 2011), we will instruct CBP to liquidate the entries at the proper assessment rates, pursuant to section 737(a) of the Tariff Act of 1930, as amended (the “Act”). In accordance with 19 CFR 351.212(b)(1), we are calculating importer- (or customer-) specific assessment rates for the merchandise subject to this review. For any individually examined respondent whose weighted-average dumping margin is above *de minimis* (*i.e.*, 0.50 percent), the Department will calculate importer-specific assessment rates on the basis of the ratio of the total amount of dumping calculated for the importer’s examined sales and the total entered value of sales.¹⁷ We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific assessment rate is above *de minimis*. Where either the respondent’s weighted-average dumping margin is zero or *de minimis*, or an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

For the companies not selected for individual examination, we will instruct CBP to apply the rates listed above to the entries of subject merchandise exported by such companies and entered during the period from December 7, 2011 through November 30, 2012. The rates were obtained by averaging the above-*de minimis* cash-deposit rates calculated for the companies selected for individual examination as mandatory respondents. For entries made during the provisional-measures period, we will instruct CBP to apply the lower of the rates assigned to the companies as a result of the final results of this review or the cash deposit rate collected as security for an estimated dumping duty. The Department announced a refinement to its

¹⁷ See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification*, 77 FR 8101 (February 14, 2012).

assessment practice in non-market economy (“NME”) cases. Pursuant to this refinement in practice, for entries that were not reported in the U.S. sales databases submitted by companies individually examined during this review, the Department will instruct CBP to liquidate such entries at the NME-wide rate. In addition, if the Department determines that an exporter under review had no shipments of the subject merchandise, any suspended entries that entered under that exporter’s case number (*i.e.*, at that exporter’s rate) will be liquidated at the NME-wide rate. For a full discussion of this practice, *see Assessment in NME Antidumping Proceedings*.¹⁸

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of this administrative review for shipments of the subject merchandise from the PRC entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(2)(C) of the Act: (1) Armstrong, Fine Furniture, Minglin and the non-examined, separate rate respondents, the cash deposit rate will be equal to their weighted-average dumping margins established in the final results of this review, except if the rate is zero or *de minimis*, then no cash deposit will be required; (2) for Changzhou, Jiuyuan, Jiaxing Brilliant, Polywell and Vicwood, which claimed no shipments, the cash deposit rate will remain unchanged from their rate assigned in the most recently completed review of the company; (3) for previously investigated or reviewed PRC and non-PRC exporters not listed above that received a separate rate in a prior segment of this proceeding, the cash deposit rate will continue to be the existing exporter-specific rate; (4) for all PRC exporters of subject merchandise that have not been found to be entitled a separate rate, the cash deposit rate will be that for the PRC-

¹⁸ See *Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 24, 2011) (*Assessment in NME Antidumping Proceedings*).

wide entity established in the final determination of the less than fair value investigation (*i.e.*, 58.84 percent); and (5) for all non-PRC exporters of subject merchandise which have not received their own rate, the cash deposit rate will be the rate applicable to the PRC exporter that supplied that non-PRC exporter. These deposit requirements, when imposed, shall remain in effect until further notice.

Disclosure

We intend to disclose the calculations performed regarding these final results within five days of the date of publication of this notice in this proceeding in accordance with 19 CFR 351.224(b).

Notification to Importers Regarding the Reimbursement of Duties

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in the Department's presumption that reimbursement of antidumping duties has occurred and the subsequent assessment of doubled antidumping duties.

Administrative Protective Order

This notice also serves as a reminder to parties subject to APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305, which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

We are issuing and publishing this administrative review and notice in accordance with sections 751(a)(1) and 777(i) of the Act.

Dated: May 1, 2014.

Paul Piquado,
Assistant Secretary
for Enforcement and Compliance.

Appendix – Issues and Decision Memorandum

Summary

Background

Scope of the Order

List of Abbreviations and Acronyms

Discussion of the Issues

Comment 1: Differential Pricing

- **1.A Consideration of an Alternative Comparison Method in Administrative Reviews**
- **1.B Withdrawal of the Regulatory Provisions Governing Targeted Dumping in Less-Than-Fair-Value Investigations**
- **1.C Differential Pricing Analysis**
- **1.D Denial of Offsets with the Average-to-Transaction Comparison Method**
- **1.E Whether to Use the Targeted Dumping Analysis for Armstrong**

Comment 2: Financial Statements

Comment 3: Whether the VAT Calculation is Appropriate

Comment 4: Whether the Surrogate Value for B&H is Appropriate

Comment 5: Whether the Net Weight Should be Used to Calculate the AUV

Comment 6: Surrogate Value for Non-Coniferous, Non-Tropical Face Veneer

Comment 7: Surrogate Value for Wood Scrap By-Product

Comment 8: Surrogate Value for Melamine Formaldehyde Resin Adhesive

Comment 9: Surrogate Value for Core Veneer

Comment 10: Surrogate Value for Labor

Comment 11: Surrogate Value for Water

Comment 12: Surrogate Value for Electricity

Comment 13: Armstrong's Back Veneer Surrogate Value

Comment 14: Armstrong's Transportation Expenses for Market Economy Purchases

Comment 15: Armstrong's International Freight

Comment 16: Armstrong's Miscellaneous and Energy Resources

Comment 17: Armstrong's Freight Revenue
Comment 18: Patriot's U.S. Indirect Selling Expenses
Comment 19: Armstrong's Ocean Freight
Comment 20: Armstrong's MEP Prices
Comment 21: Armstrong's Transportation Expenses for Market Economy Distances
Comment 22: Armstrong's Hickory Veneer Valuation
Comment 23: Armstrong's Truck Freight
Comment 24: Fine Furniture's MEP Transportation Expenses
Comment 25: Fine Furniture's Plywood Value Not Included in NV Calculation
Comment 26: Fine Furniture's Freight Revenue Calculation
Comment 27: Fine Furniture's B&H Calculation in the SAS Margin Program
Comment 28: Fine Furniture's Unreported Sample Sales and Whether to Apply Adverse Facts Available
Comment 29: Fine Furniture's Liquidation Instructions and Whether they Should Include the Name of Its Affiliate Listed on the Import Documentation Submitted to U.S. CBP
Comment 30: Fine Furniture's Face Veneer Surrogate Value
Comment 31: Minglin's Face Veneer Surrogate Value
Recommendation
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